August 30, 2004 Recessed Meeting- Schedule of Values

Minutes

Members present

Lloyd Davis- Chairman
Brent Hunter- Vice- Chairman
Roger Evans- Commissioner
Johnny Myers- Commissioner
D.C. Swaim- Commissioner

Others Present

Cecil E. Wood- County Manager James Graham- County Attorney Melinda Vestal- Clerk to the Board

Chairman Davis called the recessed meeting back to order. Commissioner Swaim led the invocation. The Board had the pledge of allegiance.

Minutes-Schedule of Values

*Commissioner Hunter made a motion to accept the schedule of values as presented with the exception of farmland to remain at \$500 per acre, woodlands \$250 and no taxation on tobacco allotments. Chairman Davis seconded.

Commissioner Swaim stated with the continuing loss of taxable property and various groups requesting additional funds, the county is finding it harder and harder to fulfill the requests. He stated farmland is one of the county's greatest assets and he cannot see how we can continue to raise homeowners' values, but not the farmlands. There has not been an increase in the value for farmlands in over sixteen years.

Commissioner Evans commented that he couldn't see placing another tax on the citizens of this county.

The Board voted 2-3. Commissioners Evans, Myers and Swaim opposed

*Commissioner Swaim made a motion to accept the schedule of values as presented with the exception of changing farmland values to \$600, woodlands to \$225 and omit the tobacco tax allotment. Commissioner Myers seconded. The Board voted 2-3. Commissioners Evans, Davis and Hunter opposed.

*Commissioner Myers made the motion to accept the schedule of values as presented. Motion died due to lack of second.

*Commissioner Evans made the motion to adjust the values so they do not increase taxes. Motion withdrawn.

Mr. Wood stated the law states the schedule of values must reflect the current market values. The Board must set the rate but the values will not be in effect until the 2005 budget year.

*Commissioner Swaim made the motion to exempt the tax on tobacco allotments from the schedule of values. Commissioners Myers and Hunter seconded. The Board voted 5-0.

*Commissioner Evans made a motion to accept the schedule of values with the values of farmland and woodland remaining the same. Commissioner Hunter seconded. The Board voted 4-1. Commissioner Swaim opposed.

Recess

*Commissioner Myers made the motion to recess the meeting to Richmond Hill Law School to meet with the Board of Education. Commissioner Hunter seconded. The Board voted 5-0.

Melinda Vestal, Clerk to the Board